

EXHIBIT

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9. MAI. 2006 8:14

SMB GALEPHAR

N° 433 P. 2

Bureau Foley
Washington/USA

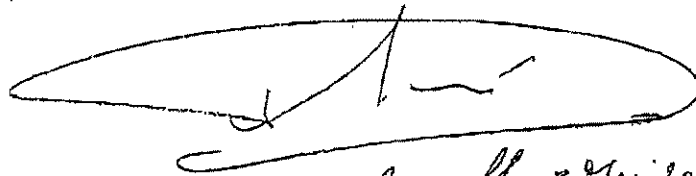
FAX 001 202 672 53 99.

Monsieur Modobro

Veuillez m'excuser de répondre si tard à vos lettres
de 19, 21 et 27 Avril 2006, concernant le cas Bursell/Modobro.

Je me dois de vous présenter ici que je n'ai aucun
cas donné mon accord quant à être éventuellement
déposé. J'ajoute que ces faits ne sont pas une présomption
à l'ordre de ce que j'aurais dit, mais que je n'ai pas
pas du tout mis de vous comprendre.

Veuillez agréer, Monsieur Modobro mes salutations
distinguées.



Bursell. 8 Mai 2006.

**Foley Law Firm
Washington/USA
Fax : 001 202 672 53 99**

Mr. Maddox :

Please excuse me for being so late in responding to your faxes of April 19, 26 and 27, 2006, concerning the Biovail/Andrx case. I must make clear to you here that I did not under any circumstances give my consent to be possibly deposed. I will add that your faxes are not a correct representation of what I said, since I was not at all sure that I understood you.

Please accept my kindest regards.

(signature of Mr. Philippe Baudier)

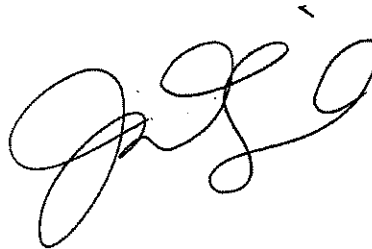
Brussels, May 8, 2006

TRANSLATION CERTIFICATION

I, Joanna Dezio, a certified translator, attest that the document in question, to wit: a letter dated May 8, 2006, written by Mr. Philippe Baudier of Brussels to Mr. Maddox of Foley Law Firm in Washington, D.C., has been translated from the original French into English by me and represents a true and correct translation from French into English to the best of my ability.

The above-mentioned is a certified translation.

**Joanna Dezio, Ph.D
Certified Translator and Interpreter
French, English, Italian**

A handwritten signature in black ink, appearing to be 'J. Dezio', written in a cursive style.